



Integrating ethics into accounting curriculum: Overview from Malaysian accounting educators

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Abstract

Ethics in accounting education become a vital issue after a spate of recent accounting scandals that involves multinational companies such as Enron, Sunbeam, Waste Management, and Worldcom, and Malaysian companies such as Transmille Group and Southern Bank Bhd. This paper examines the findings of an in-depth study that analysed the perception of five Malaysian accounting educators on the question of integrating ethics into accounting curriculum. Utilising the constant comparison method comprising purposive sampling, in-depth interviews, direct observation and documentary analysis the study explored the importance of incorporating ethics into the curriculum, its problems and the factors that encouraged accounting educator to integrate ethics in their teaching. The findings revealed that while accounting educators believed in the integration of ethics in accounting curriculum and the nurturing of ethical accountants, there are certain barriers such as time constraints, lack of knowledge, skills and competency in the task, and lack of reference materials to be used in teaching accounting ethics.

Keywords: accounting, accounting curriculum, ethics, integration of ethics, educator, teaching

Introduction

The discussions that are related to ethics in accounting education become an increasing issue debated among the scholars in the accounting profession. This rising issue was first mentioned after the recent accounting scandals that involves multinational companies such as Enron, Sunbeam, Waste Management, and WorldCom that involves the misconducts of the accountings practices. This financial failure causes a big lost to the companies as well as that it gives bad impact to the public trust (Business Week, 2002; Pricewaterhouse Coopers 2003). In Malaysia, malpractice involves the accounts of the companies such as Transmille Group and Southern Bank Bhd where financial statement of the company's was found to be suspicious (Utusan Malaysia, Jun 18th 2007).

Consequently, this scandal brings negative impact onto the world of accounting and effects the perception of the public towards the credibility of accounting profession (Early & Kelly, 2004). Moreover, this incident also tarnishes the reputation of accounting profession entirely (Jenning, 2004). As an example, the incidence of the corporate scandals that happened to Enron, where the downfall of Enron was caused by the biggest accounting fraud as the exposure of the fraud done by Arthur Anderson, an accounting firm that audited Enron's accounting books, confessed that thousands of documents that are related to the audits was destroyed by Enron's workers (Kiger 2004). This proves that the unethical behaviour amongst a few accounting professionals were caused by selfishness and solely concerned with profits (Jenning, 2004; Loeb, 2003).

Hence, the ethical and moral dilemma issues currently shows the growing concern to integrate ethics into the accounting curriculum that was intended to build up integrated individuals which cover the

aspects of character, attitude, morality, and as well as the personality of the individuals according to the tenets of religion, culture and civilization (Shawyer, 2006). It also gives challenge to the accounting educator on how to put forth accounting students with high integrity (Butroyed & Somekh, 2001). Therefore, Haywood et al. (2004) asserts that educational institutions needs to play an important role in making relevant changes according to the current needs in the accounting profession. Opportunities should be given to the educators and students to gain information as well as to understand the values and ethical dilemmas impact on the accounting profession (Fulmer & Cargile, 2001).

This research arises underlying the basis that accounting has an important responsibility to the world of business and economics as well as contribution to the society (Armstrong et al., 2003; Loeb, 2003). This responsibility involves the need to take care of the public welfare, influence the stability of the politics and the national economy thus needs a trust and responsible profession towards the needs of the civil entirely (AICPA, 2003). Moreover, this phenomenon requires us to evaluate the effectiveness and the capabilities of accounting education in producing students with quality in the aspects of intellects and moral. An effective accounting education, integrated in the aspects of intellects, ethics, moral and fills the need of the society becomes the main factors that contributes to the teaching and learning performance as well as the personal developments of the students (Waddock, 2005).

Research problem

The issue of corporate scandals is a critical incident that needs to be faced in the accounting profession and reflects the needs to be fixed immediately (Mc Phail, 2001). Accounting fraud, bribery, misconduct and malpractice that occurred (Pricewater Coopers, 2003) changed the perception of the society towards the accounting profession (Russel & Smith, 2003). The society assume that this is an immoral action committed by some of the accounting professionals that embarrassed the accounting profession (Haywood et al., 2004). This situation clearly demonstrate the need of a curriculum that integrate values and ethics into the curriculum (Haywood et al., 2004). Previous studies proved that accounting education failed to generate a balanced accounting students in the aspects of intellects, skill and moral to make the best decisions in the interest of the society and its environment (Inlay, 2003; McPhail, 2001).

Apart from that, complaints were also received from the employers, the private sectors as well as the educational institutions towards accounting professionals that does not achieve the standards with high integrity and ethical accountants (Gray et al., 1994). Alexander's (2002) and Russel and Smith (2003) suggest that accounting education today needs changes because accounting students that was brought forth by the curriculum encounters serious downfall in the aspects of character, moral and ethics. This view has been agreed by Loeb (2003) who clarified that the needs to integrate values and ethics in the accounting education is caused by a number of issues that arise regarding the ethical and moral problems such as misuse of money, power and current role responsibilities in the accounting profession which will indirectly have an impact on the behavioral and decision making process to the accounting practitioners.

Thus, this shows the failure of the accounting educators in bringing forth truthful, excellent and integrated individuals through accounting curriculum (Mc Phail, 2001). Therefore, to prevent the recurrence of an unethical and unworthy manners in the accounting profession in the future, it is an important and critical need for the education institution to implement an educational system that emphasizes on the integration of values and ethics in the curriculum. Ethics need to be incorporated by the educator in order to bring forth ethical generations with good quality and high integrity (Gaa & Thome, 2004). However, accounting educator are still seen to be focusing on the teaching and learning activities to finished the accounting syllabus towards the needs of examination (Ahmad, 2007). At the university level, accounting educators are lack in the integration of ethics in their teachings, while some others are even refusing to fulfill this need (Ahmad, 2007).

Apart from the problems stated above, accounting education curriculum at the university shows that the course such as values and ethics as the components that are not important to generate successful students (Armstrong et al., 2003). Waddock (2005) and Russel and Smith (2003) however found that the

courses such as ethics, values, corporate culture and public policy are considered as a side subjects which only exist for the sake of increasing the students' knowledge, therefore, the subject are only explained briefly in class and takes a very short period of time to finish.

Although most of the researchers have similar views to integrate values in the accounting curriculum (Alexander, 2002; Loeb 2003), the main problem in implementing this matter is, who should be in charge? how and when do we integrate the values and ethics in class? According to Mc Phail (2001), although it is mostly agreed that values and ethics should be taught, however, the question is, how should it be taught effectively, while it requires an active learning whereas, learning accounting are more into its own passive learning.

Based on the descriptions above, it is proved that the implementation of integration between values and ethics in the teaching and learning session done by the accounting educator is also an issue that needs to be deeply focused on in accounting education. Therefore, this research is intended to discuss the overview of Malaysian accounting educator the need of integrating ethics in accounting education. Henceforth, this study also explore the education environmental factors that motivates accounting educator and the problem arise to implement the integration of ethics in their teaching. Therefore, the questions of this study are:

- i. What is the importance of the integration of values and ethics in accounting education?
- ii. What are the environmental factors that encourage the implementation of integration of values and ethics among accounting educators?
- iii. What are the problems that accounting educators face to integrate values and ethics in accounting curriculum?

Integrating ethics into accounting curriculum

Accounting is a profession that has a standard of values, ethics and moral that needs to be complied by each of its members (AICPA, 2003; MIA, 2004). The code of ethics in accounting profession is that its members must always act with integrity, responsibility, honesty and reliability to gain public trust (Fulmer and Cargile, 2001). The roles that accountant's play in making decision is very important to the public, the business, economic as well as to the government (Thome, 1998). Fortunately, every decision made by the accountant will give an impact to the society, organization, and environment (Inlay, 2003).

Based on the increasing ethical issues, many discussions among accounting scholars suggested values and ethics need to be incorporated in the accounting curriculum (Gunz & McCutcheon, 1998). According to Principe and Helwig (2002) ethics should be sown continuously in schools. The integration of values and ethics in the classroom helps the instillation of values by the educators in order to build up ethics and morality of the students. Wyatt and Gaa (2004) claims that if values are not a part of the subjects taught, then students will start to think that values is not an important aspect in their lives.

Accounting educators viewed the incidents of corporate's scandal that happened in the world of accounting as a wake up call to realise the need of incorporating good values to the students as well as the importance of accounting to the society and economic (Titard et al., 2004). Carr (2003) belief that accounting educators has the ability and competency to integrate values to the students, and are able to shape and influence the morality and ethics of the students in the accounting profession. Therefore, educators should adopt the attitudes, values and philosophy of progressive education, be responsible and honorable to develop younger generation with moral qualities and character, high integrity, futuristic, and positive in making progress and change in the global world (Waddock, 2005).

Kiger (2004) suggested that integration should be implemented in schools through various subjects and it should be done integratively, contextually, and attractively. A study by Titard et al. (2004) found that the society today are lacking in its concern towards religion, family and surroundings. Thus, he recommended that schools should take an initiative through the curricular and curriculum activities to increase the values and ethics of the students. Mc Phail (2001) claims that accounting education should

make efforts to improve the abilities and effectiveness of the curriculum and implement the integration of values and ethics in the process of teaching and learning.

However, Frecka and Nichols (2004) indicated that accounting educator in higher education has not fully implemented the integration of values and ethics in their teaching. This was probably due to the curriculum content that focus more on the accounting syllabus (Ahmad, 2007). This issue was also highlighted by Armstrong et al. (2003) who found that even though most of the scholars thought that the issue of values and ethics shall be included in accounting education, however the elements of values and ethics are still being given less attention when it comes to teaching and learning of accounting subject.

Other issues that are putting pressures on accounting profession, as stated by Waldmann (2000), almost half of the accounting practitioners doubted the ability and credibility of the accounting faculty itself to overcome the problems of ethics, moral and social. There are also a few researchers think that values should not be taught in the classroom (Earley & Kelly, 2004). This notion was based on their perception that values has been nurtured ever since childhood (Kiger, 2004). Therefore, the integration of values and ethics at school level gives only a small impact towards the change of the student's moral (Frecka & Nichols, 2004). Waddock (2005), argued that a few academic scholars believes that integrity, values, moral and ethics are shaped and nurtured from their early age by parents' own upbringing which then results to the difficulty to change them through the educational system.

Accounting curriculum at university level are also reminded to improve the effectiveness of the educational system in order to generate students with integrity and accountability (Loeb, 2003). Indeed, educators are hoped to incorporate ethics in the teaching of accounting for the purpose of the students' development (Mc Phail, 2001). According to Russel and Smith (2003), this reformation needs changes in the aspects of a new education models that are more consistent with the current need. These changes are important to obtain respect and trust from the society towards accounting professions.

Amongst the problems that are listed by Russel and Smith (2003) that needed to be fixed immediately were first; accounting curriculum at school, college, and university has not yet succeeded in providing students with quality in the aspects of intellectual, abilities and skills in order for them to experience a good working environment; second; accounting education are known to be static and does not change with the current need especially in economic and business environment and third; according to the findings in the study done by Arthur Andersen, Deloitte & Touche, and Russel and Smith (2003); which indicated that accounting curriculum are currently having serious issue such as that the number of students with quality in the accounting field is currently decreasing.

Hence, Russel and Smith (2003) suggested that one remedial action should be done in order to increase that ability and the effectiveness of the accounting curriculum. Titard et al. (2004) suggested that changes should be done in the classroom in the aspects of teaching-learning with the integration of positive values into the education system. Thus, Smith (2003), argued that values and ethics should be incorporate in school and university to generate an ethical and good quality students so that they are able to be responsible towards the work entrusted wisely.

Research methodology

This study is an exploration research that makes discovery and interpretation. The study use a qualitative approach using grounded theory methodology and applied constant comparison method (Strauss & Corbin, 1990 & 1998) to collect and analyse data. Qualitative approach needs the researcher to collect a detailed data base and use various methods to triangulate data and increase the reliability of the study (Haig, 1995; Strauss & Corbin, 1998). In order to examine this problem, two Malaysian Higher Public Institutions were selected. Data were collected from five accounting educators from faculties that offered Bachelor of Accounting namely AE1, AE2, AE3, AE4 and AE5. The participants were chosen based on the purposive sampling method, which is based on samplings that could give deep information, proposed by the head of faculty based on their working performance and personal characteristics, and as well as their information will shows various perspectives in the phenomenon studied to generate growing

substantive studies. They were interviewed over a period of five weeks. Data obtained were triangulated with an observation of participant teaching activities and content analysis through document search such as their teaching plan, meeting, research activities and others.

Analysis and discussions

Data were analysed using constant comparison method to develop theoretical understandings of the problem being studied. Collecting and data analysis were itself is an emergent and continuous process until the data was saturated (Strauss & Corbin, 1990 & 1998). Briefly, the analytical descriptions of the research results are intended to explore and understand,

- i. the importance of the integration of values and ethics in accounting education.
- ii. the environmental factors that encourage the implementation of integration of values and ethics among accounting educators, and
- iii. the problems that accounting educators face to integrate values and ethics in accounting curriculum.

The importance of integrating values and ethics in accounting education

Provided in this section is the discussion of the research result related to the importance of integrating values and ethics into accounting education. Research findings explicitly shows that the participants carries positive perception that the process of integration of ethics and values are very important to be implemented and integrated through the delivery of the subject content in the accounting class. Below is the summary of the importance factor why ethics should be integrated into accounting curriculum.

Table 1. Summary of the importance of integrating ethics in accounting education

Themes/Participant	AE1	AE2	AE3	AE4	AE5
I. Development of an Ethical Accountants is Crucial to Accounting Profession	Enable the students to make decisions in terms of good values and characteristic, ethic, moral and religion wisely.	To bring forth balanced students in accounting profession as well becoming truthful and honest accountants.	To nourish values in order to encourage the growth of spiritual and moral of the accounting student.	Continuous application of good values and ethics at education level will affect a good development of moral and characteristic.	To bring forth integrated students in the aspect of academic and personality in accounting education system.
II. Achieve The Goals Of National Education Philosophy	to generate accounting students with the quality in the aspect of academic and honour to meet the objective of National Education Philosophy.	to form accounting students with high and noble personality in order to meet the objective of National Education Philosophy.	to expand individual potential through good values and ethics that affect the positive development and meet the objective of National Education Philosophy.	to obtain the objective of National Education Philosophy in order to generate ethical accounting student.	to generate integrated accounting students in the aspect of academic and personality in order to meet the objective of National Education Philosophy.

Themes/Participant	AE1	AE2	AE3	AE4	AE5
III. Overcome The Problem Of Ethical Dilemmas and Moral Misconduct of Future Accountants	Train the students to be responsible employee with high morality and know to make right decision for the benefit of the society.	Enable accounting students to differentiate what is right and wrong.	Give understanding of the negative impact towards themselves, societies and the economy when good values are being ignored.	Overcome ethical dilemma among accounting students by focusing to generate trustworthy, honest, disciplined and responsible individuals.	Produce an accounting student that sensitive with ethical issues and can differentiate the goods decision from bad.
IV. Accounting profession need to gain public trust due to accounting scandal	It was very important for accounting profession to regain public trust through giving ethics courses.	Student ethical awareness has declined and accounting profession should take action.	Ethical training is crucial to developed student's awareness.	Accounting profession need to focused to give adequate ethical training to students' to response demands from societies.	Failure to take action contributed to decreasing of public trust in accounting profession.

Ethics is perceived to be an important element to support the development of an ethical accountant. This study is parallel with Veugelers (2000) views which is, educator should always make efforts in integrating values and ethics in their lessons because they are aware of its importance towards the self-development of the student. The result shows that accounting educators believe that ethical development is crucial to the accounting profession to develop an ethical accountant. Furthermore, all of the accounting educator provide the same opinion that the developments of ethical accountant were needed to achieve the National Education Philosophy mission.

Similarly, the finding also supports the study conducted by Pricewaterhouse Coopers (2003) which found that accounting educators understands the need and the importance of incorporating values and ethics in their teaching. This situation shows that accounting educators has the awareness and the feel of responsibility to bring forth integrated students. This research is parallel with the view of Prencipe and Helwig (2002) who found that accounting educators should generate integrated students with the ability to play their responsibility with honour. The awareness and responsibility of accounting educators is a good sign towards continuance of the process of implementing values and ethics in the teaching-learning process of accounting curriculum.

Based on the research findings, the importance of integrating ethics in accounting education are intended to generate an integrated human being within the accounting students which is also in line to the views of many accounting scholars (Kiger 2004; Waddock 2005). Futhermore, it reflects that educators plays an important role in bringing forth a balanced student in the aspect of academic, intellectual and characteristics. Thus, an individual that want to be an educator someday should as well be aware of this important responsibility that needs to be carried in order to bring forth outstanding students. As mentioned by Inlay (2003), an educators that neglects the role in integrating values to the students, is a teacher that fails to implement responsibility as an educator.

This shows that the responsibility of an accounting educator does not only depend on the delivery of the technical knowledge in accounting, educator also need to act as an advisor and an active participant in shaping the students' to become with a highly personalized character which is also agreed by many scholars (Veugelers 2000; Prencipe & Helwig, 2002). The result shows that educators should be a role model to the students, which is also parallel to the research done by Butroyed and Somekh (2001). The continuous implementation and emphasizing of values and ethics in education system will educate the

students with good behaviour and will then be able to differentiate the good from bad within a certain action taken.

Encouraging factors to integrate values and ethics

In relation to these findings, there are several factors that influence accounting educators to integrate ethics in their teaching and aware of its importance.

Table 2. Summary of factors that encouraged accounting educator to integrate ethics

Themes	AE1	AE2	AE3	AE4	AE5
I. The Role of Ministry of Education	Evaluate the effectiveness of the accounting curriculum in generating future ethical accountants.	Preparation of reference, guidelines and teaching material that related to values and ethics to be use in the curriculum.	Give courses or training regarding the aspects of values and ethics to the educator from time to time to improvise the skills and knowledge.	Provide guidelines on how to integrate ethical course in accounting curriculum.	Held specific subject in accounting curriculum to incorporate ethics.
II. Mass Media Role of supporting Malaysian education agenda	The goals of mass media should be parallel with the goals of the education system.	TV shows should stimulate students' mind positively.	The mass media should play a significant role in delivering the education agenda.	The mass media playing a very minimal role in supporting education agenda	The role of mass media is important in achieving National Education Philosophy.
III. Faculty/School involvement in integrating ethics process	The culture of the faculty influence and motivate educators to integrate ethic in their classes.	The administrators of faculty play an important role in upholding good values among accounting students.	Positive culture within the faculty is significant to encourage educator to integrate ethics into their teaching.	Failure of the faculty to incorporate ethics in the accounting curriculum contributed to accounting malpractice.	Faculty should incorporate ethics in the accounting curriculum to gain public trust due to accounting scandals.

The result indicated that accounting educators have identified three main factors that encouraged them to integrate ethics in accounting courses. The role of Ministry of Education that gave support to educator as well as the positive influences and surrounding of the faculty will stimulate the development of ethical accounting students. Finally, the role of the mass media to support the education system will be significant to help in generating a well-balanced and ethical student.

Encouragements from the Ministry of Education (MOE) are found to be significant in encouraging accounting educators to integrate ethics in accounting courses. MOE are hoped to always improvise and evaluate the effectiveness of the curriculum from time to time towards increasing the ethical development of the students in the aspect of their intellectual, abilities, skill and moral. This research finding is also

parallel with the study by Loeb (2003) which stated the need towards a change in the curriculum that will give more attention to the implementation of values and ethics through inserting it in the teaching of accounting.

All of the participants mostly shared a concern that the mass media should also play a major role in developing an ethical and high integrity young generations. The goal of mass media should be parallel with the goals of the education system. The mass media should play a significant role in delivering the education agenda. However, participants felt that there are lacks of support from the mass media regarding the concern to develop an ethical generation. They observed that most of the TV shows doesn't stimulates the student mind positively. The participants claim that the mass media play a very minimal role in supporting education agenda.

Furthermore, faculty involvements are found to be a significant factors that favoured accounting educator to teach ethics. The participant shared a concern that the positive culture of the faculty influenced and motivated educators to integrate ethics in their teaching. Both the academician and administrator of the faculty played an important role in upholding good values among accounting students. Faculty should incorporated ethics in the accounting curriculum necessary to gain public trust due to accounting scandals. However, one participant felt that failure of the faculty to incorporate ethics in the accounting curriculum contributed to accounting malpractice.

Problems to integrate ethics in accounting education

There are considerable agreements among administrator and academician that ethics should be addressed in the accounting curriculum. The demand for accounting ethics in accounting education is in response to recent accounting scandals (Fisher et al., 2005). Despite positive view most of the participant regarding teaching ethics in accounting curriculum; the study identifies two main problems that affect the implementation of integrating values and ethics into accounting curriculum.

Table 3. Summary of problems faced by accounting educators to integrate values and ethics

Themes	AE1	AE2	AE3	AE4	AE5
I. Lack of qualified accounting educator	Lack in the knowledge of accounting educator on how to integrate ethics in a certain topic.	Lack in the skills that can be used to integrate ethics among accounting educator.	Only a few of accounting educator are willing to integrate ethics	Minimal knowledge related to an appropriate approach that should be used.	Very few of accounting educator are interested to teach ethics.
II. Current demands of accounting curriculum give time constraint to integrate ethics	Accounting educators are bound to finish the syllabus.	Accounting curriculum has a compact and heavy syllabus and stresses on the accounting content.	Educator has to gives more attention towards the students' understanding of the technical content for students' modest achievement.	Time restraint in teaching accounting causes lack of time in integrating ethics.	Not be rewarded for implementing ethics. Not enough space to insert ethics in the curriculum.

Study shows that the participants have similar opinion regarding to the problem faced by accounting educator to teach ethics. The participants belief that accounting faculty lack of qualified accounting educator to teach ethics. Furthermore, there is a lack of knowledge among accounting educator on how to integrate ethics in a certain topic or accounting courses. They have minimal knowledge related to an appropriate approach that should be used to incorporate ethics. Study found that accounting educators are not getting enough ethical training to integrate ethics in their teaching. Even though participants tried their best to integrate value and ethics, the process of integration are still in the lowest standard because the educators still ends up focusing on the delivery of the technical contents of accounting (Loeb, 2003).

All participants shared a concern about the lack of skills and experience to integrate ethics among accounting educator. Thus, this made only a few of accounting educators are willing and interested to integrate ethics. Research findings also support the view of Mead (2003), make compelling arguments that educator could not integrate values and ethics because of the lack of experience in implementing ethics in class. Moreover, research findings also shows that participants are less experience in diversifying teaching techniques and integration approach of ethics that could be applied in the teaching of accounting subjects. Participants are also lacking in the sources of references and materials that could be used to influence the effectiveness in the process of implementing ethics. This is supported by the research done by Titard et al. (2004) stated that there is still noteaching technique and strategy that is suitable to incorporate ethics to the curriculum. Study also indicate that educator not be rewarded for implementing ethics. Lack of skill, training, knowledge, abilities, experience and motivation may make implementation difficult (Gunz & McCutheon, 1998).

In addition, the suppression in the national education system was more into the academic achievement of the students. Research findings shows that the teaching phenomenon are prepared to encounter examination happens mostly in the teaching-learning of accounting curriculum. This research finding is parallel to the results of the study done by Prencipe and Helwig (2002) which states that the suppression in teaching done by the educators are to ensure that the students could master the knowledge in order to bring forth students with quality in the accounting profession. This study is similar to the findings done by Frecka and Nichols (2004), whereas the questions in examination revolves around the issue of concept and basics of accounting as well as questions related to values, ethics and moral are being given less priority. Therefore, the curriculum has been criticised as the discipline is still lacking in the aspect of values, ethics, and moral (Russel & Smith, 2003).

Another problem that emerged from data analysis found that accounting educators are bound to finish the syllabus and difficult to find time for ethics coverage. The study addressed that there is not enough space to insert ethics in the curriculum. The bursting curriculum make integration of ethics difficult. Time restraint in teaching accounting causes lack of time in integrating ethics. Accounting curriculum has a compact and heavy syllabus and stresses more on accounting content. Educator has to gives more attention towards the understanding of the technical content for students' modest achievement.

Conclusion

Malaysian accounting educators are found to be facing problems that restraint the process of integrating values and ethics in accounting curriculum. This problem needs to be duly and properly acknowledged, addressed and redressed before efforts at integration can proceed. Accounting educators need to have adequate knowledge, skills and diversified techniques of teaching ethics. They should be given more training in ethics coverage and delivery approach and methods suitable with the topics taught and the level of the students' ability, to enable them to deliver effectively.

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